



ASSISTANCE IN FINANCIAL TRANSACTION RECORDING TRAINING AT THE KAKI LANGIT TOURISM VILLAGE

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Article Info

Article history:

Received Oct 03, 2022
Revised Nov 13, 2022
Accepted Nov 24, 2022

Keywords:

Mentoring
Participatory Action Research (PAR)
Finance

ABSTRACT

Financial information such as information on capital turnover, profits generated or assets owned by the company is important, so that the recording must be done properly. Kaki Langit Tourism Village has problems in recording financial transactions because the management does not understand the correct recording of financial transactions in producing financial information. The method used in the Financial Transaction Recording Training Assistance activity at the Kaki Langit Tourism Village is the Participatory Action Research (PAR) method. The assistance carried out by the service team uses the PAR method whose implementation includes several stages, namely the introduction to Accounting and the recording process, the recording stage, the posting stage, the balance sheet preparation stage, the adjustment process stage and the 10-column Worksheet, and the Financial Statement stage. At the end of the mentoring, the manager of the Kaki Langit Tourism Village has knowledge that is applied in recording business financial transactions so as to produce financial information that can be used in decision making.

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1. INTRODUCTION

Many small business actors do not have knowledge of accounting and do not understand the importance of recording and bookkeeping for business continuity (Mannan, Saddam, Tul'aisy, & Fathir, 2022). The ability to manage the recording of business financial transactions is an important thing for business actors to do. Accounting information generated from recording the company's financial transactions has a very important influence on the achievement of business success (Sutriani, Animah, & Jumaidi, 2019). Financial recording is not only carried out by large-scale companies because every business requires financial information such as information on capital turnover, profits generated or assets owned by the company, so that the recording of financial transactions must be done correctly (Maris et al., 2022).

The Kaki Langit Mangunan Tourism Village is a tourism village whose management is initiated by the community and carried out by the community with direction and guidance from POKDARWIS, so that the main actors and beneficiaries in this tourism activity are the community. Kaki Langit Tourism Village is located in Mangunan Hamlet, located in Mangunan Village, Dlingo District, Bantul Regency and geographically it is located in the hills west of Dlingo District which borders Muntuk Village, Dlingo, Bantul. The distance of the Kakilangit Mangunan Tourism Village from the sub-district capital is 4 km, 12 km from the district capital and 22 km from the capital city of the Special Region of Yogyakarta. Hamlet Mangunan has a population of 698 people with an area of 180 ha and is divided into Eight Rukun Tetangga (RT) with reddish clay characters and consists of fields and yards that stretch from RT 09 to RT 16 (Visitingjogja.jogjapro, 2020).

The development of the Kaki Langit Mangunan Tourism Village began after receiving a government program through PNPM Mandiri tourism in 2012, and some youths received training on tourism from the Tourism Office program both at the Regency level and at the Yogyakarta Special Region level, thus bringing progress to the Tourism Village, although not so significantly. After receiving the Ministry of Tourism program in 2013, the

community became more enthusiastic in developing tourist villages and increasingly made both local and foreign tourists more interested in visiting the Mangunan Foothills Tourism Village. Along with the development of the Tourism Village, the management of various objects around the Mangunan Village area such as: Pinussari, Pinus Asri, Lintang Sewu, Pengger, Becici, Panguk, Mojo Hill, Tembelan Gorge etc. This movement is increasing the number of tourist visits in the Tourism Village.

The development of the Kaki Langit Tourism Village is to accommodate people who love their village to collaborate in carrying out their respective activities with TOURISM as a binding node by prioritizing the value of local wisdom, so that the community is more prosperous. In the development of the Kaki Langit Tourism Village and its management, it is initiated by the community and carried out by the community with direction and guidance from POKDARWIS, so that the main actors and beneficiaries in these tourism activities are the community. Seeing the very good response from tourists, the manager is increasingly developing the tourism potentials around Mangunan which was finally pioneered by the Foot Sky Tourism Village in 2015. In addition to tourist areas such as the Mangunan Pine Forest, Watu Lawang, and Slembrang, the Kaki Langit tourist village is also a tourist village. develop other potentials such as traditions, arts and culture, crafts, nature tourism, outbound and souvenirs typical of the Sky. Even recently, the manager built several homestays in the form of limasan houses to accommodate tourists who want to spend the night in the tourist village of Kaki Langit. The profession of the Kaki Langit village community as wood craftsmen is also a tourist attraction for Kaki Langit. Various furniture and souvenirs such as figures, tables and chairs, lampshades can become typical souvenirs of the village of Kaki Langit.

The transformation of the management of the participatory Kaki Langit Tourism Village seeks to increase the income and welfare of the community by increasing job opportunities for the community by building, caring for and preserving the environment and culture without damaging the environment. In 2017, the tourist village of Kaki Langit was named as one of the candidates for the Most Popular Traditional Village in the 2017 Anugerah Pesona Indonesia Award and was a finalist in the 2017 National Level Tourism Village Competition organized by the Ministry of Tourism (Nur, 2021).

As many tourists visit the Kali Langit Tourism Village and the various efforts made by the community in developing the Skyline Tourism Dea, there are more and more financial transactions that occur and must be recorded by the manager. The obstacle experienced in recording financial transactions is that the manager does not understand the correct recording of financial transactions in producing financial information that can be used for decision making, especially by the manager of the tourist village. Knowledge of manual recording of financial transactions is also very supportive when users will use accounting applications, so assistance and training in manual recording of financial transactions needs to be carried out for tourism business actors in Kaki Langit Village.

2. RESEARCH METHOD

The method used in the Financial Transaction Recording Training Assistance activity at the Kaki Langit Tourism Village is the Participatory Action Research (PAR) method. PAR was developed in the early to mid 1990s by Kurt Lewin who is a psychologist. PAR is one of the research methods to facilitate the success of empowerment assistance to the community (Salviana, Fuadiputra, Bustami, & Jha, 2022). The PAR method is a research method in facilitating the success of an empowerment assistance to the community that actively involves all relevant parties (stakeholders) in reviewing ongoing actions (where their own practice is a problem) in order to make changes and improvements in the right direction better (Tremblay, Martin, McComber, McGregor, & Macaulay, 2018). The following in Figure 1. is the framework for implementing the Financial Transaction Recording Training Assistance in the Kaki Langit Tourism Village using the Participatory Action Research (PAR) method.

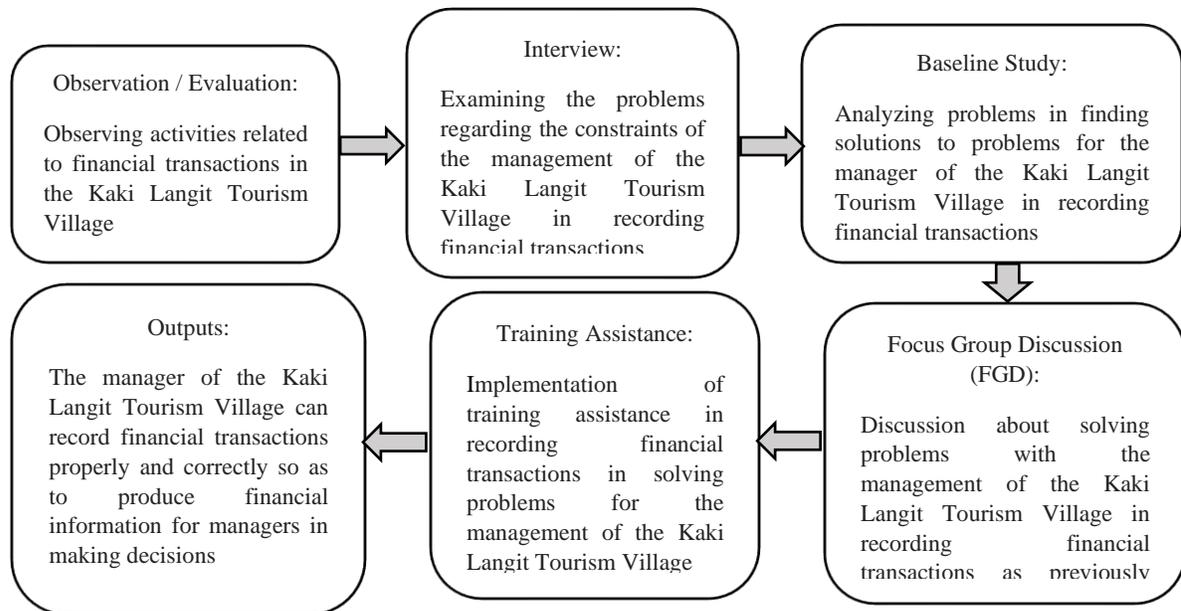


Figure 1. Framework with Participatory Action Research (PAR) Method

The subject of the implementation of training assistance in recording financial transactions was carried out on several managers of the Kaki Langit Tourism Village as a pilot project who would later assist other members of the management of the Kaki Lagit Tourism Village. Managers who follow the implementation of mentoring are the Deputy Chair, Secretary, Treasurer, Tour Guide Section, Arts Section, Home Stay Section, Craft Section, Outbound Section, Culinary Section, and Environmental Beauty.

3. RESULTS AND ANALYSIS

Observation/Evaluation Results

Based on the observation/evaluation at the location object, it can be seen that the number of tourists in the Kaki Langit Tourism Village has increased. With the increase in tourists, the income of managers also increases. Documentation of financial records is still a record of money in and money out, so the information obtained from financial records is still minimal. Managers need more complete and informative financial information so that they can carry out business development properly.

Interview result

Interviews were conducted with the managers of the Kaki Langit Tourism Village with material on procedures for recording financial transactions from the results of their business income and expenses. From the results of the interviews, the managers only document notes and record in the cash in and out books so that the information obtained is only in the form of the final cash balance. Tourism Village managers convey the need for more informative financial information and knowledge of accounting recording procedures.

Baseline Study

After analyzing the problems in finding solutions to problems that hinder the management of the Kaki Langit Tourism Village in recording financial transactions, the team carries out training assistance in recording financial transactions for the managers of the Kaki Langit Tourism Village. The team provides assistance in recording financial transactions by collaborating directly with partners according to the PAR method. Implementation of assistance by providing an Accounting module which is done manually as a training material for accounting records. Assistance in the use of accounting applications will be carried out after managers gain knowledge about accounting manual recording.

Results of Focus Group Discussion (FGD)

After discussing with the managers of the Kaki Langit Tourism Village regarding the problem solving of the Kaki Langit Tourism Village managers in recording financial transactions in accordance with what was

previously agreed, it was decided that the training to be carried out was regarding Accounting for Trading Companies. It is hoped that with this training material the participants will find it easy to understand the recording of Service Company Accounting.

Results of Training Assistance with the PAR Method:

Several stages of training assistance in recording financial transactions using the PAR method include; firstly, partners will be given an explanation of the stages, namely the introduction to Accounting and the recording process, the recording stage, posting, preparation of the Trial Balance, Adjustment Process and 10-column Worksheet, and Financial Statements.

1. Introduction to Accounting and Accounting Recording Process

Before entering the core material of financial recording to producing financial reports, partners are given assistance in the form of an introduction to accounting. The following in Figure 2 are some of the material regarding the introduction of Accounting.

Definisi akuntansi yang lain dipandang dari sudut proses kegiatan :
 Akuntansi adalah seni pencatatan , penggolongan, peringkasan, dan pelaporan transaksi-transaksi keuangan suatu organisasi dengan cara yang sistematis dan baku, serta interprestasinya terhadap hasil yang ditimbulkan.

Dari pengertian di atas terkandung tujuan utama akuntansi adalah menghasilkan atau menyajikan informasi ekonomi (*economic information*) dari suatu kesatuan ekonomi (*economic entity*) kepada pihak-pihak yang berkepentingan. Sehingga informasi akuntansi pada dasarnya menyajikan informasi ekonomi kepada banyak pihak yang memerlukan, sehingga akuntansi juga sering disebut dengan bahasa dunia usaha (karena akuntansi merupakan alat komunikasi dan informasi bagi pihak-pihak yang memerlukannya.

Pihak yang memerlukan adalah pihak intern dan pihak ekstern. Pemakai (pihak) intern adalah pihak yang menyelenggarakan usaha, seperti rumah tangga konsumen (RTK) dan rumah tangga produksi (RTP) yaitu pimpinan perusahaan (manajer) yang bertanggung jawab dalam pengambilan suatu keputusan. Setiap rumah tangga konsumen dan rumah tangga produksi memerlukan informasi keuangan untuk mencapai tujuan yang diharapkan, yaitu mencapai laba maksimal dengan pengorbanan tertentu. Sehingga diperlukan suatu cara pencatatan yang sistematis agar dapat menganalisis transaksi keuangan menjadi informasi ekonomi yang berguna.

Contoh rumah tangga konsumen adalah pemilik toko, setiap hari membuat catatan tentang pengeluaran uang dan pemasukan uang. Dengan adanya kegiatan pencatatan (akuntansi) tadi maka pemilik toko dapat mengetahui keadaan keuangan dari usahanya pada saat tertentu.

Contoh rumah tangga produksi adalah dalam usaha yang sudah berbandan hukum, misalnya manajer produksi memerlukan akuntansi sewaktu ia ingin mengetahui berapa besar harga pokok barang dan jumlah biaya produksi barang yang dihasilkan.

Pihak ekstern adalah pihak-pihak yang berkepentingan dengan suatu usaha atau perusahaan, tetapi merupakan pihak luar perusahaan. Contohnya, bank sebagai pemberi kredit (pinjaman), pemerintah, investor, karyawan, dll.

Prinsip Keseimbangan Akuntansi

Dalam Akuntansi terdapat prinsip dasar keseimbangan (Persamaan Dasar Akuntansi), yaitu :
 $Harta = Utang + Modal$

Harta (aktiva) adalah kekayaan yang dimiliki oleh perusahaan, sedangkan hak atas kekayaan itu disebut dengan pasiva. Bila hak atas kekayaan itu adalah pemilik perusahaan sendiri, maka dapatlah persamaan ditulis sebagai berikut:

Figure 2. Introduction to Accounting

2. Recording Stage

At the recording stage, the service team provides assistance by providing examples of notes, receipts, invoices or checks as proof of transactions that will be recorded in the journal. Figure 3 below is an example of proof of transaction that is used as an example of a source document for recording financial transactions and some of the journals used as accounting records for the first time (The Book of Original Entry). Journals used in mentoring partners include the General Journal, Cash Receipts journal, Cash Disbursements Journal, Purchase Journal, and Sales Journal.

FAKTUR PENJUALAN					
UD "ERROD"		No. Bukti : 007		No. Faktur : J1207001	
Jl. Sialingmangaraja 76		Yogyakarta Telp. (0274)377982		Tgl : 6 Desember 2007	
Kepada Yth. Tk Karyacom Jl Perumahan Senopati 13 Yogyakarta			Termin : 2/15.n/30		
No.	Kode Barang	Nama Barang	Qty	Harga / @	Jumlah (Rp)
1	AMDA1	AMD ATHLON X2-4600	15	2.375.000	35.625.000
2	AMDA2	AMD ATHLON X2-4600	15	2.995.000	44.925.000
3	DLCR2	DUAL CORE E2180	2	2.995.000	5.990.000
4	CRTW1	COREDUO E4600	15	4.995.000	74.925.000
5	CRTW2	CORE2QUAD - Q6600	15	4.895.000	73.425.000
Bayar :			100.000.000	Total	234.890.000
Disc 5% :			5.000.000	Pajak 10%	23.489.000
Bayar Bersih :			95.000.000	Total Bersih	258.379.000
Kurang Bayar :			158.379.000		
Diterima oleh :			Kepala Bagian Penjualan		
(Faktur)			(Bersih)		



JURNAL UMUM
1 DESEMBER - 31 DESEMBER 2007

Tanggal	No. Bukti	Nama Rekening & Keterangan	Ref	Debet	Kredit
Des'07	4	Hutang dagang	2110	2.096.500	
		Retur Pembelian	5113		2.096.500
10	009	Kas Ditangan	1112	2.000.000	
		Rugi Penjualan Peralatan Kantor	5220	250.000	
		Peralatan Kantor	1240		2.250.000
12	012	Kas di Bank ABC	1113	100.000.000	
		Kas di Tangan	1112		100.000.000
20	021	Kas di Bank ABC	1113	165.000.000	
		Kas di Tangan	1112		165.000.000
20	022	Biaya Advertensi	5125	2.000.000	
		Hutang Dagang	2110		2.000.000
22	027	Kas di Bank ABC	1113	160.000.000	
		Kas di Tangan	1112		160.000.000
24	030	Retur Penjualan	4111	2.995.000	
		Pajak Penjualan	2150	299.500	
		Piutang Dagang	1120		3.294.500
28	034	BAU lain-lain	5129	1.605.000	
		Biaya listrik&telepon	5124	502.300	
		Kas di Tangan	1112		2.107.300
		(Pengisian Kas Kecil)			
JUMLAH				436.748.300	436.748.300

Figure 3. Some Examples of Proof of Financial Transactions and Journals.

3. Post Stage

The service team provides assistance in posting the Journal into the Ledger. Assistance is carried out by providing an explanation of the accounts contained in the Journal, their respective balances are transferred to the Ledger. Some of the Ledgers used in mentoring can be seen in Figure 4.

Nama Akun : KAS KECIL					Kode Rek : 1111	
Tgl	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Des'07	1 Saldo		-	-	2.500.000	-
	31 Saldo akhir		-	-	-	2.500.000
Jumlah					2.500.000	2.500.000

Nama Akun : KAS DITANGAN					Kode Rek : 1112	
Tgl	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Des'07	1 Saldo		-	-	18.532.535	-
	31 Jumlah	JPNK 1	416.335.545	0	434.868.080	-
	31 Jumlah	JPLK 1	0	4.500.000	430.368.080	-
	10 Jual AT tdk terpakai	JU	2.000.000	0	432.368.080	-
	12 Transfer Kas ke Bank ABC	JU	0	100.000.000	332.368.080	-
	20 Transfer Kas ke Bank ABC	JU	0	165.000.000	167.368.080	-
	22 Transfer Kas ke Bank ABC	JU	0	160.000.000	7.368.080	-
	28 Pengisian Kas Kecil	JU	0	2.107.300	5.260.780	-
	31 Saldo akhir		-	-	0	5.260.780
Jumlah					5.260.780	5.260.780

Nama Akun : KAS di BANK ABC					Kode Rek : 1113	
Tgl	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Des'07	1 Saldo		-	-	87.223.915	-
	12 Transfer dari Kas di Tangan	JU	100.000.000	0	187.223.915	-
	20 Transfer dari Kas di Tangan	JU	165.000.000	0	352.223.915	-
	22 Transfer dari Kas di Tangan	JU	160.000.000	0	512.223.915	-
	31 Jumlah	JPLK 1	0	301.405.450	210.818.465	-
	31 Saldo akhir		-	-	0	210.818.465
Jumlah					210.818.465	210.818.465

Figure 4. Some Examples of Ledgers

4. Balance Sheet Stage

At this stage the team provides assistance to calculate the balance of each account in the General Ledger and transfer the balance of each account to the Trial Balance. The team accompanies partners to add up the Debit and Credit side balances so that they are balanced. The Trial Balance can be seen in Figure 5 below.

Nomor Akun	Nama Akun	Neraca saldo	
		Debet	Kredit
1111	Kas Kedi	2.500.000	
1112	Kas di Tangan	5.260.780	
1113	Kas Di Bank BCA	210.818.465	
1120	Piutang Dagang	113.993.000	
1121	Cadangan Kerugian Piutang		4.580.000
1130	Persediaan Barang Dagangan	56.843.500	
1140	Perengkapan	4.350.000	
1150	Asuransi Dibayar Dimuka	6.000.000	
1210	Tanah	40.000.000	
1220	Gedung	56.000.000	
1221	Akumulasi Depresiasi Gedung		6.580.900
1230	Kendaraan	25.000.000	
1231	Akumulasi Depresiasi Kendaraan		3.330.000
1240	Peralatan	5.750.000	
1241	Akumulasi Depresiasi Peralatan		3.547.200
2110	Hutang Dagang		330.180.000
2140	Perhutangan Diterima Dimuka		34.000.000
2150	Hutang Pinjam, Perhutangan		88.719.500
2210	Hutang Bank		38.000.000
3100	Modal, Ny Anita		142.490.000
3000	Prive, Ny Anita	6.000.000	
4110	Perhutangan		895.090.000
4111	Retur Perhutangan	6.495.000	
4112	Potongan Perhutangan	8.310.950	
4210	Pembelian Bunga		630.000
5111	Pembelian	856.240.650	
5112	Biaya Angkut Pembelian	12.000.000	
5113	Retur Pembelian		5.546.500
5114	Potongan Pembelian		17.309.550
5121	Biaya Gaji	135.000.000	
5124	Biaya Listrik & Telepon	3.252.300	
5125	Biaya Advokasi	3.200.000	
5129	BAU Lain-lain	2.605.000	
5210	Biaya Bank	110.000	
5220	Biaya Diluar usaha Lain-lain	1.242.000	
	Jumlah	1.588.971.850	1.369.971.850

Figure 5. Trial Balance Example

5. Adjustment Stage and 10 Column Balance Sheets

At this stage, the team provides assistance by identifying transactions that still require adjustments and assisting partners in compiling a 10-column Work Sheet as a tool before being compiled into Financial Statements. Images of the Adjusting Journal and 10-column Worksheet can be seen in Figure 6. below.

UD "ERACOM"
 Jurnal Penyes Lulian
 PER 30 NOPEMBER 2007

Nomor Akun	Nama Akun	Debet	Kredit
6000	HPP	56.843.500	
1130	Persediaan Barang Dagangan (Awal)		56.843.500
6000	HPP	856.240.650	
5111	Pembelian		856.240.650
5112	Biaya Angkut Pembelian		12.000.000
5113	Retur Pembelian	5.546.500	
5114	Potongan Pembelian	17.309.550	
6000	HPP		22.856.050
1130	Persediaan Barang Dagangan (Akhir)	298.700.500	
6000	HPP		298.700.500
5122	Kerugian Piutang	2.279.880	
1121	Cadangan Kerugian Piutang		2.279.880
5128	Biaya pemeliharaan perlengkapan kantor	3.350.000	
1140	Perengkapan Kantor		3.350.000
5129	BAU lain-lain (Biaya Asuransi)	4.500.000	
1150	Asuransi dibayar dimuka		4.500.000
5121	Biaya Gaji	22.000.000	
2160	Hutang Gaji		22.000.000
2140	Perhutangan diterima dimuka	22.000.000	
4110	Perhutangan		22.000.000
5126	Depresiasi Gedung	2.750.000	
1221	Akumulasi Depresiasi Gedung		2.750.000
5127	Depresiasi Kendaraan	3.125.000	
1231	Akumulasi Depresiasi Kendaraan		3.125.000
5128	Depresiasi Peralatan kantor	1.437.500	
1241	Akumulasi Depresiasi Peralatan Kantor		1.437.500
	Jumlah	1.308.083.060	1.308.083.060

Figure 6. Example of Adjusting Journal and 10 Column Worksheet

6. Financial Report Stage

At this stage the team provides assistance to analyze each account into each financial report and compile financial reports consisting of Profit and Loss Reports, Changes in Capital Reports and Balance Sheets. In Figure 7 can be seen the financial statements that have been prepared.



UD "ERACOM" LAPORAN RUGI LABA PER 31 DESEMBER 2007			
Penjualan			317.030.000
Retur Penjualan			
Potongan Penjualan	6.495.000		
	16.310.355		
			24.805.355
Penjualan Bersih			832.284.045
Pendapatan Bunga			530.000
Total Pendapatan			832.314.045
Harga Pokok Penjualan			
Perediaan Barang Dagangan		56.843.500	
Harga Pokok Pembelian:			
Pembelian	856.240.650		
Biaya Angkut Pembelian	12.000.000		
	868.240.650		
Retur Pembelian	5.546.500		
Potongan Pembelian	17.309.550		
	22.856.050		
Pembelian Bersih		845.384.600	
Barang Tersedia untuk Dijual		302.228.100	
Persediaan Barang Dagangan		298.700.500	
Jumlah HPP			603.527.600
			283.386.445
Pengeluaran:			
Biaya Gaji		157.000.000	
Biaya Listrik & Telepon		3.252.300	
Biaya Advertensi		3.200.000	
BAU Lain-lain		7.105.000	
Biaya Bank		110.000	
Biaya Diluar usaha Lain-lain		1.242.000	
Kerugian Piutang		2.273.860	
Biaya pmkn perlengkapan kantor		3.350.000	
Depresiasi Gedung		2.750.000	
Depresiasi Kendaraan		3.125.000	
Depresiasi Peralatan kantor		1.437.500	
Total Pengeluaran			184.851.660
Laba Bersih			104.534.785

UD "ERACOM" LAPORAN PERUBAHAN MODAL PER 31 DESEMBER 2007	
Modal Awal	142.450.000
Ditambah: Laba	104.534.785
	246.984.785
Kurangi: Prive, Ny Anisa	6.000.000
Modal Akhir	240.984.785

Figure 7. Example of Financial Statements

UD "ERACOM" NERACA PER 31 DESEMBER 2007			
AKTIVA			
Aktiva Lancar			
Kas di Tangan		5.260.780	
Kas Kecil		2.500.000	
Kas Di Bank BCA		210.818.465	
Piutang Dagang	113.993.000		
Cadangan Kerugian Piutang	6.859.800		
		107.133.140	
Persediaan Barang Dagangan		298.700.500	
Perlengkapan		1.000.000	
Asuransi Dibayar Dimuka		1.500.000	
Jumlah Aktiva Lancar			626.912.895
Aktiva Tetap			
Tanah		40.000.000	
Gedung	55.000.000		
Akumulasi Depresiasi Gedung	9.338.900		
		45.661.100	
Kendaraan	25.000.000		
Akumulasi Depresiasi Kendaraan	6.455.000		
		18.545.000	
Peralatan	5.750.000		
Akumulasi Depresiasi Peralatan	4.984.700		
		765.300	
Jumlah Aktiva Lancar			104.971.400
Total Aktiva			731.884.295
PASIVA			
Hutang Lancar			
Hutang Dagang		330.180.000	
Hutang Gaji		22.000.000	
Penjualan Diterima Dimuka		12.000.000	
Hutang Pajak Penjualan		88.719.500	
Jumlah Hutang Lancar			452.899.500
Hutang Jangka Panjang			
Hutang Bank			38.000.000
Total Hutang			490.899.500
Modal, Ny Anisa			240.984.785
Total Pasiva			731.884.295

Figure 8. Example of a Financial Statement (continued)

Discussion

The method of mentoring training in recording financial transactions at the Kaki Langit Tourism Village that has been carried out by the service team is by using the PAR method. Assistance with the PAR method is carried out in several stages, namely the recording stage, the posting stage for the ledger, up to the reporting stage. PAR (Participatory Action Research) method. The following Figure 8 is the implementation of training assistance in recording financial transactions at the Kaki Langit Tourism Village.



Figure 9. Documentation of the Implementation of Financial Transaction Recording Assistance Training in the Kaki Langit Tourism Village

With the PAR method, the service team collaborates simultaneously and participates in providing training assistance in solving partner problems. The mentoring program is implemented not only as a solution in solving problems, but also as a learning process for partners so that new institutions are built in the community and at the same time raises a community organizer (organizers from the community themselves) which in the end also raises local leaders (local leaders) who are pilot projects and change leaders (Pratiwi, 2021).

Hardianto, Lisa and Imran (2022) also use the PAR method in providing assistance to the poor to obtain legal aid in Palopo City. The result is that there are 4 (four) stages used, namely planning, implementation, evaluation, and reflection which are carried out in only 1 (one) cycle. The causes of the poor's lack of knowledge about the laws that apply in Indonesia are the low awareness of the community to study the law, there is no socialization obtained about the law, and people tend to choose to make a living rather than dealing with the law. Service activities in the form of socialization carried out are one form of providing information to the poor about the law and of course there are many other ways that can be done (Patramanon, Iamtrakul, Kasemvilas, & Pongskul, 2018).

The PAR method is also used in the Eco Healthy Community program through service learning in assisted communities at the Faculty of Medicine and Health Sciences UIN Alauddin Makassar by Azriful, Habibi, and Nildawati (2022). The eco healthy community program is an environment-based community program for the fostered community of UIN Alauddin Makassar, namely the community around the campus by creating a waste bank as a place to create an environment in the built area around the campus that cares about waste. The results of the Waste Bank service are the conditions around the campus that are starting to look clean and also the income gain.

The empowerment of the pesantren community in entrepreneurship and cooperatives using the PAR method in Kujang Village, Cikoneng Village, Ciamis Regency was carried out by Sulaiman A.I, Masrukin, and Bambang S (2019). The results show that the implementation of the community empowerment model is the first to identify and analyze problems, potential human, natural and economic resources of the community to plan empowerment programs. The second is the success of fostering enthusiasm and togetherness to increase knowledge and skills in entrepreneurship and cooperatives. Third, implementing outreach, training and mentoring programs. Fourth, carry out monitoring and evaluation with assistance, expansion of market access and partnerships. And fifth, it becomes a process of social and economic rehabilitation for the community from trauma and negative stigma towards pesantren.

CONCLUSION

Tourists Visitors to the Skyline Tourism Village are increasing over time so that the income earned by the manager is getting bigger. The limited knowledge of the management of the Kaki Langit Tourism Village in recording financial transactions is an obstacle to obtaining information about the actual financial situation. This is the basis for the service team to carry out training assistance in recording financial transactions.

The assistance carried out by the service team uses the PAR method whose implementation includes several stages, namely the introduction to Accounting and the recording process, the recording stage, the posting stage, the balance sheet preparation stage, the adjustment process stage and the 10-column Worksheet, and the Financial Statement stage. At the end of the mentoring, the manager of the Kaki Langit Tourism Village has knowledge that is applied in recording business financial transactions so as to produce financial information that can be used in decision making.

ACKNOWLEDGEMENTS

The implementation of financial transaction training assistance for the managers of the Kaki Langit Tourism Village cannot be separated from the assistance of various parties. The dedication team would like to thank you for your help and support so that this program can be implemented properly. Therefore, the dedication team would like to express their deepest gratitude to;



1. Allah SWT who always bestows his grace and guidance so that the service team is always given health, fluency and convenience in carrying out financial transaction training assistance programs for the managers of the Skyline Tourism Village without experiencing problems.
2. The family of the service team who always provides support by giving up some time together in order to complete the implementation of this service program.
3. Chairman of Universitas Teknologi Digital Indonesia who has given the service team the opportunity to carry out this program.
4. The chairman and all managers of the Kaki Langit Tourism Village who have collaborated well during the implementation of this program.
5. All parties that we cannot mention one by one who have provided both moral and material support.

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